

**DELAWARE DIVISION OF REVENUE
LICENSE/EXCISE TAX RETURN - FORM LM1 9001**

LEM53

ACCOUNT NUMBER	TAX PERIOD ENDING	DUE ON OR BEFORE	BUSINESS CODE GROUP DESCRIPTION
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BUSINESS NAME AND ADDRESS

TAXABLE BASIS	
_____ X .08 = \$ _____	
TAXABLE RENTALS RECEIVED	
<div style="border: 1px solid black; padding: 5px; display: inline-block;"> \$.00 AMOUNT DUE </div>	

AUTHORIZED SIGNATURE I declare under penalties of perjury, that this is a true, correct and complete return.

DATE

TELEPHONE NUMBER

Mail This Form With Remittance Payable To:
Delaware Division of Revenue
P.O. Box 2340, Wilmington, DE 19899-2340
For questions, call (302) 577-8780

If desired, provide an e-mail address where we may contact you regarding this return.

E-MAIL ADDRESS

CUT ALONG THIS LINE AND SEND THE ABOVE PORTION WITH ANY PAYMENT DUE

LICENSE/EXCISE TAX RETURN - MONTHLY

Complete the return above, sign, date and file by the due date. You may file all monthly or quarterly returns at the end of the year if no tax is due on any of the returns.

To Update Your Contact/Business Information on File with Revenue:
To Change Tax Information You've Already Reported:

[Remit a License Request for Change form](#)
[Remit an Amended return](#)

SPECIFIC LINE INSTRUCTIONS

PLEASE NOTE: THE DIVISION OF REVENUE REQUIRES ROUNDING OF ALL AMOUNTS ON ALL GROSS RECEIPTS RETURNS.

Line 1. - Enter the total amount of Taxable Rents Received for the month where indicated on the return.

Line 2. - Multiply this amount by 8% (.08) and enter the result in the Amount Due block.

Line 3. - This is the amount of tax due and payable with the filing of this return. Sign and date the return and provide your telephone number.
Cut along the line provided and mail the form with remittance due to the address on the return.

**If you have not already renewed this year's business license, do it now to avoid a \$200 penalty.
Go to www.delaware.gov to renew your business license online!**

SAMPLE COMPLETED RETURN

TAXABLE BASIS

\$15,045 X .08 = \$ 1,204.00
TAXABLE RENTALS RECEIVED

\$ 1,204.00 AMOUNT DUE

Monthly returns for Hotels, Motels and Tourist Homes are due by the 15th day of the month following the end of the tax period.

MONTH END	DUE DATE	MONTH END	DUE DATE	MONTH END	DUE DATE	MONTH END	DUE DATE
01/31/2009	02/17/2009	04/30/2009	05/15/2009	07/31/2009	08/17/2009	10/31/2009	11/16/2009
02/28/2009	03/16/2009	05/31/2009	06/15/2009	08/31/2009	09/15/2009	11/30/2009	12/15/2009
03/31/2009	04/15/2009	06/30/2009	07/15/2009	09/30/2009	10/15/2009	12/31/2009	01/15/2010

For questions or to speak with a customer service representative, please call Revenue's Gross Receipts Department at (302) 577-8780.

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